

RECORDATION NO. 18908 FILED

APR 20 '99

2-15 PM

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OF COUNSEL
URBAN A. LESTER

April 20, 1999

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are two (2) copies of a Bill of Sale, dated March 15, 1999, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the document previously filed with the Board under Recordation Number 18908.

The names and addresses of the parties to the enclosed document are:

Seller: Helm Financial Corporation
500 West Monroe Street
Chicago, Illinois 60661

Buyer: Wheeling & Lake Erie Railway Company
100 East First Street
Brewster, Ohio 44613

A description of the railroad equipment covered by the enclosed document is:

Fifty-two (52) railcars bearing WE reporting marks and road numbers set forth on Schedule A attached to the Bill of Sale

Mr. Vernon A. Williams
April 20, 1999
Page 2

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Robert W. Alvord".

for Robert W. Alvord

RECORDATION NO. 18908-A FILED

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District of Columbia)
)
City of Washington) ss:

I, KIM L. BARTMAN, Notary for the District of Columbia, hereby certify that the attached "Bill of Sale", dated as of December 11, 1998 between HELM FINANCIAL CORPORATION, Seller, and WHEELING & LAKE ERIE RAILWAY CO., Buyer, is a true and complete copy of the original thereof.

Certified this 20th day of April, 1999

STB
COPY

Kim L. Bartman
NOTARY PUBLIC

My commission expires: 3-31-2000

BILL OF SALE

THIS BILL OF SALE ("Bill of Sale") is dated as of December 11, 1998 by HELM FINANCIAL CORPORATION, a California corporation ("Seller"), in favor of WHEELING AND LAKE ERIE RAILWAY COMPANY, a Pennsylvania corporation ("Buyer").

1. Sale of Units. For good and valuable consideration the receipt and adequacy of which are hereby acknowledged, Seller does hereby sell, convey, assign and transfer to Buyer all of its right, title and interest in and to the railcars described in Schedule A attached hereto (the "Units").

2. DISCLAIMER OF WARRANTY. SELLER SELLS AND BUYER PURCHASES THE UNITS AS-IS AND WHERE-IS, AND SELLER MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND RESPECTING THE UNITS WHETHER STATUTORY, WRITTEN, ORAL OR IMPLIED AND SELLER HAS NOT MADE AND DOES NOT HEREBY MAKE, NOR SHALL IT BE DEEMED BY VIRTUE OF HAVING SOLD THE UNITS PURSUANT TO THIS BILL OF SALE TO HAVE MADE, ANY REPRESENTATION OR WARRANTY AS TO THE MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, DESIGN OR CONDITION OF, OR AS TO THE QUALITY OF WORKMANSHIP IN THE UNITS, ALL OF WHICH ARE EXPRESSLY DISCLAIMED, AND SELLER SHALL NOT BE LIABLE, IN CONTRACT, TORT, STRICT LIABILITY OR OTHERWISE, ON ACCOUNT OF ANY MANUFACTURER'S DEFECT OR OTHER DEFECT, WHETHER HIDDEN, LATENT OR OTHERWISE DISCOVERABLE OR NONDISCOVERABLE RESPECTING THE UNITS; HOWEVER, SELLER DOES WARRANT THAT IT HAS GOOD TITLE TO THE UNITS AND THAT THEIR TRANSFER IS RIGHTFUL AND WITHOUT LIEN, SECURITY INTEREST OR ENCUMBRANCE ARISING BY, THROUGH OR UNDER SELLER.

IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be executed by its officer thereunto duly authorized on the day and year first above written.

HELM FINANCIAL CORPORATION

By: 

Print Name: Richard C. Kirchner

Title: President

SCHEDULE A

To the Bill of Sale dated as of December 11, 1998

Description of Units:

Fifty-two (52), 100-ton, rigid underframe, roller bearing, low side gondola railcars; manufactured by Norfolk & Western Roanoke Shops in 1965.

<u>Unit Number</u>	<u>Unit Number</u>
WE 98504	WE 98734
WE 98511	WE 98771
WE 98516	WE 98817
WE 98523	WE 98819
WE 98536	WE 98825
WE 98538	WE 98828
WE 98550	WE 98834
WE 98553	WE 98838
WE 98554	WE 98861
WE 98557	WE 98891
WE 98562	WE 98909
WE 98567	WE 98924
WE 98574	WE 98929
WE 98577	WE 98936
WE 98590	WE 98938
WE 98598	WE 98941
WE 98619	WE 98947
WE 98628	WE 98950
WE 98647	WE 98956
WE 98667	WE 98964
WE 98673	WE 98967
WE 98690	WE 98968
WE 98706	WE 98988
WE 98718	WE 98990
WE 98728	WE 98996
WE 98729	WE 98999

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CAR MARK & NUMBER	DATE BUILT	DATE REBUILT	CAR TYPE CODE
WE 477442	1965	n/a	H350
WE 474111	1965	n/a	H350
WE 472230	1964	n/a	H350
WE 480059	1971	n/a	H350
WE 478968	1967	n/a	H350
WE 479003	1967	n/a	H350
WE 473430	1964	n/a	H350
WE 473462	1964	n/a	H350
WE 480011	1972	n/a	H350
WE 480112	1971	n/a	H350